

EXHIBIT 61

94996

CCLT 050249

Exhibit(s)

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Sony 2008 LCD Contract Pricing

[illegible]

உயர் நீதிமன்றம்

KDL37M4000	\$725.59	\$1,099.99	34.00%
KDL40S4100	\$945.59	\$1,199.99	19.50%
Effective 1/1/02/08		\$1,099.99	
KDL40V4100	\$994.59	\$1,499.99	34.70%
Effective 10/1/08		\$1,399.99	
KDL40W4100	\$1,263.22	\$1,899.99	32.44%

Long LCD

KD4-465/100	Effective 9/7	\$1,747.59	\$1,750.59	19.9%
KD4-464/100		\$1,202.49	\$1,469.99	19.50%
KD4-463/100		\$1,347.59	\$1,556.59	34.10%
KD4-462/100/B	Effective 9/28/08	\$1,187.59	\$1,400.59	34.00%
KD4-461/100		\$1,596.71	\$2,250.59	34.72%
KD4-460/100/B	Effective 9/28/08	\$1,133.15	\$2,199.59	34.72%
KD4-459/100/B		\$1,427.53	\$2,199.59	34.72%
KD4-458/100/B	Effective 9/28/08	\$1,331.99	\$2,469.59	34.72%

Web City Models

COL52V4100	Effective 7/13	\$1,740.00	\$1,689.99	34.70%
	Effective 7/28/08	\$1,627.95	\$1,577.94	34.70%
		\$1,501.86	\$1,451.85	34.70%
COL52W4100	Effective 7/13	\$1,740.00	\$1,689.99	34.72%
	Effective 7/28/08	\$1,627.95	\$1,577.94	34.72%
		\$1,501.86	\$1,451.85	34.72%
COL52X866		\$2,394.48	\$1,999.99	35.23%
COL52X7L4000		\$798.00	\$649.99	16.00%
COL52X7K866		\$1,041.10	\$849.99	30.65%
COL400Z41007B		\$1,337.00	\$1,299.99	31.43%
	Effective 10/1/08		\$1,299.99	
COL42V4100		\$1,041.86	\$1,099.99	30.95%
	Effective 10/2/08		\$1,499.99	

[illegible]

CONFIDENTIAL

Vendor Management Administration

Page 1 of 1

Charge Back Cover Sheet

CB Number : 94996
Vendor # : 59200
Vendor Name : SONY ELECTRONICS INC
Class : 217
Brand : SON
PP : N
Effective Date : 09/29/2008

PA # : -----
PE # : -----
Origin : ☐ Confirming Letter
☐ Billing Memo
☒ Support



01/29/2009

**Jim O'Keefe
SONY ELECTRONICS INC
300 Arboretum Place
Suite 310
Richmond, VA 23236**

Dear Jim O'Keefe,

This is to confirm \$54,080.00 committed by Jim O'Keefe offered to Circuit City Stores Inc., effective 09/29/2008. These funds are for \$260 sell-through credit per bundle sold 09/21/2008 - 09/27/2008 of the SON KDL52V4100 or SON KDL46V4100 with a SON BDPS350 and a SON HTSS2300.

Circuit City (CCS) confirms and accepts the funding enumerated above. However, CCS cannot agree to set off any amounts due to CCS against pre petition balances due to the vendor until or unless such set off has been accepted by both parties and approved by the courts.

Payment is due by 01/29/2009 and will be collected via Check from vendor for chargeback # 94996.

All other terms and conditions remain the same.

Sincerely,

Maciej Dobrodziej

Status: COMPLETED

Chargeback #: 94996

CR#:

PA #:

Vendor Name: SONY ELECTRONICS INC

Vendor #: 59200

Committed By: Jim O'Keefe

Mail To:

Address: 300 Arboretum Place

Created By: Dobrodziej, Maciej

Suite 310

Finalized By: Tuttle, David

City: Richmond

Finalized Date: 01/29/2009

State: VA

Last Changed By: Tuttle, David

Province/Region:

Last Changed Date: 01/29/2009

Country: United States

Zip: 23236

Attn To: Jim O'Keefe

Copy To:

Buyer Name: Maciej Dobrodziej

Funding Description: \$260 sell-through credit per bundle sold 09/21/2008 - 09/27/2008 of the SON KDL52V4100 or SON KDL46V4100 with a SON BDPS350 and a SON HTSS2300

Based On: Lump Sum

Effective Date: 09/29/2008

Funding Amount: \$54,080.00

Billing Frequency: Immediate

Payment How: Check from vendor

Vendor Payment Due Days: 0

Allocation On: Amount

Allocation:	Type	Sub-Type	Class	Brand	Amount	%
	CES	Market Development Funds	217	SON	\$54,080.00	100.00

Comments: 208 bundles * \$260 = \$54080

Workflow Comments:

ORD#	NBR	ODS#	LO	TXN#	DT	HW Model	HW Qty 1	HW Model	HW Qty 2	HW Model	HW Qty 3
6403300		10745		21-Sep-08		KDL46V4 100	1	0	1	BDPS350	1
6584462		10782		23-Sep-08		KDL46V4 100	1	0	1	BDPS350	1
6584462		10782		24-Sep-08		KDL46V4 100	-1	0	-1	BDPS350	1
6584984		10782		24-Sep-08		KDL46V4 100	1	0	1	BDPS350	1
6643752		10642		26-Sep-08		KDL46V4 100	1	0	1	BDPS350	1
6807660		10891		26-Sep-08		KDL46V4 100	1	0	1	BDPS350	1
7709688		11922		21-Sep-08		KDL46V4 100	1	0	1	BDPS350	1

208
260

\$ 54,080.00

*Print Lines
Omitted*



Matt Dobrodziej

09/29/2008 03:18 PM

To: CES Accounting@Circuit City, VMA Chargeback Request@Circuit City
cc: David Tuttle/Accounting/Circuit City@Circuit City
Subject: CB#94996

VMA Chargeback/CES Accounting,

please see below for backup documentation regarding CB#94996.

Attached is a spreadsheet documenting proof of performance. This CB is ready to be completed.



CB94996.xls

Best regards,

Matt Dobrodziej
Associate Buyer, Large LCD
Circuit City Stores, Inc
804.486.4657 (o)
804.690.1060 (c)

— Forwarded by Matt Dobrodziej/MDSE/Circuit City on 09/29/2008 03:17 PM —



"O'Keefe, Jim" <Jim.O'Keefe@am.sony.com>

09/22/2008 10:06 AM

To: <Matt_Dobrodziej@circuitcity.com>

cc

Subject: FW: 9/14 Bundle Promotion

Here they are (attached).

From: Matt_Dobrodziej@circuitcity.com [mailto:Matt_Dobrodziej@circuitcity.com]

Sent: Monday, September 22, 2008 9:26 AM

To: O'Keefe, Jim

Subject: Re: 9/14 Bundle Promotion
Importance: High

Jim,

can you provide the same detailed offer for both the 8/31 and 9/21 bundles. Accounting needs it in this format.

Best Regards,

Matt Dobrodziej
Associate Buyer, Large LCD
Circuit City Stores, Inc
804.486.4657 (o)
804.690.1060 (c)

"O'Keefe, Jim" <Jim.O'Keefe@am.sony.com>

09/08/2008 11:18 AM

To: <Matt_Dobrodziej@circuitcity.com>
cc
Subject: 9/14 Bundle Promotion

Matt,

Here are all of the formal details on next week's promotion:

Home Products Division

BRAVIA® TV / BLU-RAY DISC PLAYER

Bundle Promotion

Promotion Overview: Sony is offering to our authorized retailer base of dealers, a promotional program to drive sales of a **Sony BRAVIA TV and Blu-ray Disc Player**. The details of this opportunity are described below. This program incorporates advertised instant rebate offers and trailing credit components that will help participating retailers maximize their profitability on the selected SKU(s).

Promotion Period: September 14, 2008 through September 20, 2008

Eligible BRAVIA TV model: KDL52W4100, KDL46W4100, KDL46W4150,
KDL46Z4100/B, KDL46Z4100/S

Eligible Blu-ray Disc Player model: BDPS350, BDPS300

Instant Rebate Offers: Customers purchasing the eligible **Sony BRAVIA TV and Blu-ray Disc Player** models during the Promotion Period on the same receipt will receive an instant rebate of \$200 off at the time of purchase. Sony suggests the authorized dealer advertise a single price bundle and/or a savings of \$200 in connection with this offer incorporating the instant rebate. Discounts/trailing credits under this program are offered and paid only with the expectation that participating retailers are passing a \$200 instant rebate at POS in addition to whatever other promotions or offers are already running and/or planned.

Reporting: At the close of each of the program periods, participating retailers must report their on-hand and sell through quantities of all **Sony BRAVIA TV and Blu-ray Disc Player** Products.

Advertising / Layout Requirements: Subject to the applicable program period for each IRO (Instant Rebate Offer), participating retailers must advertise the applicable Instant Rebate offer at least one time during the Promotion Period (inclusive) using "traditional advertising vehicles" for that retailer in the normal course of business.

Trailing Credits: Subject to the advertising and other terms set forth above, Sony will pay trailing credits only on eligible models sold during the Promotion Period. Trailing credit amounts (per unit) are set forth below. A participating retailer who does not meet the advertising requirements described above shall not be entitled to receive any Trailing Credits under this program.

Qualifying Product	Trailing Credit Amount (\$/unit sold)
KDL52W4100	\$65.00
KDL46W4100	\$65.00
KDL46Z4100/B	\$65.00
KDL46Z4100/S	\$65.00
BDPS350	\$65.00
BDPS300	\$65.00

Program Variances: Sony reserves the right to refuse any and all payments to any participating retailer if any of the program guidelines are not followed. Sony reserves the sole right to decide if a participating retailer has performed according to program guidelines. Deviations from any of the guidelines defined in this Program will need to be submitted to and approved by Sony's Strategic Planning (SSP) team in advance and in writing.

Claim Submission & Payment: All claims submitted to Sony for the trailing credit amounts must be received no later than close of business **December 20, 2008**. Sony reserves the right to reject any trailing credit claims received after this date. Program claims must be submitted as a single package document (participating retailer shall submit all paperwork in a single claim for the entire program). Sony will pay all undisputed claims in full within 30 days.

Claim Contents: Claims to Sony must contain the following data:

1. Sell through of product (unit basis) indicating same ticket sales of qualifying models during the Promotion Period on a by SKU basis. Credits issued by Sony will not for any reason exceed the amounts defined in the Trailing Credit Section above.
2. Debit Memo for the total trailing credit amount being requested from Sony referencing this Sales News.

Action Link will randomly be auditing floors to verify that dealers are in fact passing the discounts through to consumers in addition to whatever other TV and Home Theater promotions they are offering.

Please note that any deviation from these terms and conditions will result in Sony's refusal to pay trailing credits. Participating retailers who elect to engage in advertising practices outside the above defined requirements will not be eligible for the trailing credit payments described above. This program may be terminated or modified by Sony at any time at its sole discretion.

Jim O'Keefe

Sony Electronics

National Account Manager - TV

Phone: 804-267-2603

Fax: 804-267-2626

Cell: 804-334-6543

james.o'keefe@dam.sony.com

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Thank you. 09-21-08 thru 09-27-08 doc 08-31-08 thru 09-06-08 doc

CCLT 050259